G. R. S. IX-5]

Previous references.
GI 284-18 Ko: 264, Bdes 2919.

File No. 25-19

Serial Nos. 1&2

Later references.

GENERAL AND REVENUE SECRETARIAT.

P-22 (C)

Serial Nos. 2

Part B for February 1920.

SUBJECT.

Avoidance of duplication of work in certain periodical reports.

To

The Comptroller, the Secretary, P.W.D and the Secretary, Railways. No. H4598-600J 4.2.1920.

Orders certain changes in the existing procedure in submitting the objectionable items periodically reported by P. W. D.

GENERAL AND REVENUE SECRETARIAT

(G7 :)

NOTES.

File No. 9 -- 19

FILE HEADING.

Avoidance of duplication of work in certain periodical Reports

From

The comptroller to the Govt

No. 596 W.A.D Mis | Dated 1st July 1919. | Received 5th July 19.

Diary No. 26] | Enclos. | Spare Copies. | [Serial No. 1

BRIEF ABSTRACT OF LETTERS.

States That the objectionable items periodically reported to Govt are more or less repeated in more than one return and Suggests the modification of the existing procedure so as to simplify work without relaxing Govt control over it.

NOTES AND ORDERS.

The modifications proposed are as follows:-

(1) Omission of portion relating to analysis of objns in "The State of work" report.

(2) The Statement of objectionable items of expenditure & irregularities noticed in the Quarterly Audit Reports to be dispensed with in future.

letter in another connection

General and Revenue Secretariat.

GR File No. 2·8 of 191 7.

Serial No.

6

and, The Quarterly report of the P.W. Sy arranged with lien qrt
to be forwarded with remarks by Hear Office officer to the Financial Secretary.

Retention of his Statement of objns in the Appropriation Report as at present and dispensing with the last quarterly report of Fin Secy. and making the Annual Report Complete for Civil & Public works objections including all items on 30th June remaining unremedied on 31st October.

A copy of the Appropriation Report
" Statement of objectionable items of expenditure & irregularities
Provincial objectionable items Statement
are put up.

Subs ordrs 25/7 m

The other reference is not easily traceable. To avoid further delay the file is Submitted without it.

The Compts proposals - 4 in no are all suitable and may be approved. It has now been decided whether the audit and appropriation reports hereafter as in the old form, or on a separate reference from the Compt.

Henry

2-8-17

G. R. S. III-2]

General and Revenue Secretariat.

G7 File No. 25 of 1919.

Serial No.

Please put up a draft approving of the suggestion.

mrb 5/8/19

Subd with the draft

8/8. te mkm hm

Subd with a typed draft as ordered.

orkr 16/8 hm

1) Whether objection relating to the Dept. shd or shd not be incorporated in the Quarterly Statements G. 7 D. & III, has to be made clear.

2) The Comml Asst introduced clause - the form of the appln upon

Postage

Please

16/8/19

I am not sure if the Compter has proposed to dispense with the Supdt W.P.W. Dept of the Provincial D/S for the fourth quarter. This have to be verified.

It is necessary to obtain the views of the P.W. Dept regarding the procedure of forwarding to P.W. Quarterly D/S's Subd by the Compter

mrb 21-8-19

R. S. III-2]

General and Revenue Secretariat.

By F File No. 25 of 1919-20.

Serial No.

Forwarded & compln. ho. with Compliments for favour of perusal clearing the doubt above

Sd

K Veeraraghavayya
Dy Secy 1.9.19

Note No. 81/Fc of 18-9-19

The Provincial Objectionable Items statements for the fourth quarter will be sent to Government in P.W.D. as usual. It is however a point for consideration whether these statements may not be sent half yearly instead of quarterly.

I Satyanarayana
Offg: Comptroller.

Subd with reference to Fin. Secretary's note dated 31.8.19

Forwarded with Compliments to the P.W. Secy for favour of an Expression of Opinion on the points referred to in the F.C. Secy's Note of 31.8.19 (Vide Draft above)

Sd

K Veeraraghavayya
Fin. Secy

8/10/19

13/10/19

G. R. S. III-2]

General and Revenue Secretariat. | 42 File No. 25 of 1918.

Serial No.

10857

Returned, with compliments, to the Finar-cial Secretary to Government.

2. The quarterly objectionable items statements are now submitted to Government in the Public Works Department and returned to the Comptroller with the orders of Government. It is not clear whether it is intended to supersede this procedure. If so, the Comptroller may be asked to submit the objectionable items statements direct to Government in the Financial Department.

3. The statements may be made half-yearly as suggested by the Comptroller.

R V Sundaram

For Secretary to Government,
Public Works Department.

R.S./23-10.

Copy)

18
28/10

The Finance Dept can not deal with Objectionable Items & Statements of the PWD Dept and there is no use getting them here for disposal - Why not the present practice continue & of the

G. R. S. III-2]

General and Revenue Secretariat.

Serial No.

PW Dept send a copy for review, the Finance Dept may if any special important ~~of~~ finance or accts, call for notice take necessary action in respect of them. The Under Secy will please consider this view and further note on the case or ~~speak~~ discuss with me.

sd/ 5/11/43

It seems that the Provl objectionable items of Establishment is dealt with in the PW.D as under the existing practice - and it is not intended to change it.

The object in prescribing the quarterly abstract of objectionable items to the F.D. was to enable that dept to have information of the nature of objections in respect of all depts of the Govt periodically and at frequent intervals and to take necessary action. But that arrangement did not in any way relieve the responsibility of the administrative depts to take required action in rectifying the objections noted in audit and reported to them in depts under their control.

As the new scheme has yet been

General and Revenue Secretariat.

File No. 7 7 25 of 1919.

Serial No.

in an experimental stage, I would suggest that for the present the Monthly Statements now in the P.W. include those relating to the P.W. and Rly depts also, and that when simplify the Complis work, the item of value less than 500 rupees omitted in regard when 2 depts.

Instead of requiring the P.W.D to communicate a copy of their remarks on the Pers objectionable statements to the F.D. it would be preferable to report the Compln work in the quarterly report to F.D. if disciplinary action has or has not been taken in the P.W.D for the Compln would be in a better position to judge whether the action taken by the P.W.D in each case is adequate or no.

And under this arrangement a final review would be possible.

No change in the existing orders will be necy in this respect.

Hony

18/8/19.

123/5/41

There are two objects to be attained. Duplication of work in the Comptroller's Office should remov

NOTE—Contn. sheet.

1-29-19

Serial No.

removed, and the Finance Department should have sufficient opportunity of submitting its views to Government on the financial transactions of all - Departments. Under a long-established procedure the Audit Office submits to Government in the -- Public Works and Railway Departments, quarterly - statements of objectionable outlay and orders on them can with propriety issue only from those Departments. At the same time, the Finance Departme has to express its views on the broad features of such reports and the best procedure appears to be to leave out in the Return prescribed in G.O.No. P.W.6728.7.7. dated 5th Oct 1918. 67 10-18 all reference to objections of the Public Works and Railway Departments, coming under parts, (iii), (v), (vii) (x) of para 4 of the said Order and to request the two Departments to continue to deal with the quarterly reports as hitherto, subject however to one change namely that the cases relating to the orde proposed to be issued on Audit Reports may be sent to the Finance Department for offering remarks if any, before final orders are passed. The Public - Works and Railway Departments are requested to stat if this suggestion is agreeable to them.

5-11-19

P.W. Secy) with Compliments.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 191

14391

W.N. 81/1919.
dated the 29th November 1919.

Serial No.

The Financial Secretary's suggestion may be approved.

R. Venkatarama Aiyar
For Secretary to Government,
Public Works Department.

Work

The Rly Secy with compliments for favour of remarks. SD
1-12-19

S. Doraiswami Iyengar
for Secy

FINANCIAL SECRETARIAT
1332-F
RE.
1919

5311

940

SA
1/12

Open line code Vol II paras 425 et seq require half yearly Agricultural statement being prepared and I would suggest the procedure indicated in the Railway code be followed —

S. Doraiswami
Secretary for Rly

11.12.19

N Seetharamiah
Asst

16
940
12.19

G. R S. III-2]

General and Revenue Secretariat.

File No. 25 of 1919.

Serial No.

~~Flag.~~ Page 132.

From the Comptroller
No A.A. Mis 226 d: 9.1.1920:
Subsequent reminder for the same.

P.U.D.

1934

DEWAN'S OFFICE.
Recd. on JAN 20 1920
Reg. No. 4859

1934
15/1

The Railway Secretary suggests that half yearly objectionable statements be prepared as required in article 426 of the Open Line Code Vol. (ii)

Subd
19/12.

From the Comptroller
Letter No. W.A.D. Mis 85: d. 19.
Requests early orders on his letter No 596.W.A.D Mis 2.7.19 in accordance with the suggestion of avoidance of duplication of work.

Subd
22/12

A Subsequent reminder has been received from the Comptroller asking early orders in the matter.

Are Rly temps are appointed by Govt?

Revised draft submitted

(Dewan)

8.1
13

9.1.20

Draft approved by Dewan
21/1/20

22.1.20

4775-283
26.1.20

(First member)

24.1.20

27.1.20

22.1.20.

G. R. S. III-2]

General and Revenue Secretariat.

GF File No. 25 of 1915

Serial No.	
	To the comptroller
2	The Secy. P.W.D.
	The Secy Rys:
	No H 45-9.8-600. GF 2549-2-D4-21-20
	Enclosed certain changes in the existing procedure in submitting the objectionable items periodically reported to Govt.

Mystic Rifle- issue.

The First member [illegible]

seen the papers.

The marked return [illegible]

W.W.D is the made half

Yours

[illegible] the order seems [illegible]

very [illegible] very important the

[illegible] circulate [illegible]

22.1.20

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 596/WAD. Mis.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 31st July *191*9.

08989

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

Rajamantrapravina
Dewan Bahadur J. S. Chakravarti, ESQ., M.A., F.R.A.S., &c.,
Secretary to the Government of Mysore,
Financial *Department.*

SIR,

I have the honor to bring to the notice of Government that the objectionable items periodically reported to Government are now being repeated in more than one return and that the duplication of work may be avoided without, in any way, reducing the amount of information and details now furnished.

2. The statements that are now being submitted are:-

Name of return	Period	To whom sent.
I) State of work	Monthly	Financial Department.
II) Provincial objectionable items statement	Quarterly	Secretary, P.W. Dept.
III) Statement of objectionable items of expenditure and irregularities	-do-	Secretary, Financial Department.
IV) Annual Report of objections excluding Public Works	Annual	-do-
V) Appropriation Report	Annual	-do-

The Report showing the state of work contains all objectionable expenditure remaining unremedied at end of each month. The Quarterly Provincial Objectionable items statement to the Public Works Secretary, shows all such items of expenditure over Rs.500/- each and that to the Financial Department, all such items ~~of~~ over Rs.200/- each. The -

WD A 0610—GPB—5,000—10-8-17

C. O. 42-Rec.—17]

.....Department

191

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Appropriation Report again contains an abstract of the items in the - Provincial Objectionable Items Statement for the last quarter of the year and of the objections on the Civil Side included in the "Annual - Report". Thus the returns impose unnecessary work on the Audit Office and place the same material several times before Government for review by them.

3. I would therefore propose that the existing procedure be - modified as follows so as to simplify work without relaxing Government control over it.

The portion relating to analysis of objections in the "State of wo report may well be omitted altogether as the monthly progress in the - clearence of outstanding objections is inappreciable and need not come under the review of Government. Of the two quarterly statements, the one that is sent to the Secretary, Public Works Department, shows in detail of works all items of expenditure above Rs.500/- under want of Estimate or Appropriation and excess over Estimate or Appropriation, and miscellaneous irregularities over 3 to 6 months old, while the one that is sent to the Financial Department is only in abstract, but the totals include also items below Rs.500/- and above Rs.200/-. The latter cannot apparently be disposed of without reference to the Public Works Secretary, who gets an independent detailed statement from this office, which however does not contain items between Rs.200/- and Rs.500/-. Two separate statements of this kind seem to serve no useful purpose and it would be convenient if the statement to th Financial Secretary is dispensed with and if the quarterly statement to the Public Works Secretary is arranged to be forwarded with remarks by that officer to the Financial Secretariat for necessary action there.

4. Regarding the repetition of figures in the "Appropriation - Report" it has been ordered in Government Order No.Fl.4144/G.F.83-18-2 of 24th February 1919, that the objections relating to Departments other than Public Works Department may be omitted from the Appropriation Repor If the Annual Report prescribed in Article 1001 of Civil Account Code Volume II is prepared so as to include the Public Works objections also, there is no need to repeat them in the Appropriation Report. There is however the consideration that the "Audit and Appropriation Report" is an important document placing before the public a review of the objectionable expenditure and financial irregularities during the

exclude a review of objections from it, would be to minimise its usefulness. I would therefore retain the statement of objections in the Appropriation Report as at present and dispense with the last quarterly report to the Financial Department for the year, the Annual Report required under Article 1001 Civil Account Code Volume II, being made complete for Civil and Public Works objections including all items on 30th June remaining unremedied on 31st October.

5. Thus a quarterly statement to Government in the Public Works Department for the Public Works objections and ~~that~~ another to Government in the Financial Department for civil objections for the first three quarters, and an Annual Report to Government in the Financial Department for both Civil and Public Works objections seem to be sufficient in future in lieu of the several returns mentioned in para (2) above. The quarterly report of civil objections now include only advances of over Rs.200/- but if Government desire it an abstract of all items under objection including "Awaiting clearence", "Service payments for recovery", and "Suspense", at the end of each quarter will be furnished therein to render it more complete. The ~~return~~ review of objections in the Appropriation Report may be continued to be included in it.

I have the honor to be,

Sir,

Your most obedient servant,

M Y Mohammad Khan

Comptroller.

Proceedings of the Government of H.H.

the Maharaja of Mysore.

Letter No.596/W.A.D.Mis. dated the 1st July 1919 from the Comptroller bringing to the notice of Government that the objectionable items periodically reported to Government are now being repeated in more than one return and suggesting certain changes in the existing procedure so as to simplify work in the Audit Office without reducing the amount of information and details now reported to Government.

U.O. Notes No.81/P.W.D. and 940 dated 29th November 1919, and 16th December 1919 from the Public Works Secretary and the Railway Secretary respectively.

Order No. R 4598-600 / 97 25-19-2

Dated, Bangalore the 4 Feby 1920.

Under the present procedure the following returns are submitted for reporting objectionable items:-

	Period.	To whom sent.
	Monthly	Govt. (Financial Dept.)
	Quarterly	Govt. (Public Works Dept.)
	half-yearly.	Govt. (Railway Dept.)
	Quarterly	Govt. (Financial Dept.)
excluding Public Works.	Annual	-do-
V. Appropriation Report.	Annual	-do-

2. The report showing the state of work contains all objectionable expenditure remaining

this be

i Printed ?

ii treated as a standing order ?

ii published in the Gazette,
English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette
Kannada Part ?

vii Copies of Blue Book Journal

To with reference to the points

List of enclosures.

Copied by

Examined by

unremedied at end of each month. The quarterly statement to be forwarded to the Public Works Department, shows objectionable items of expenditure over Rs.500/- each and that to the Financial Department similar items of over Rs. 200/- each.

Of the two quarterly statements, the one ~~that is~~ sent to the Public Works Department, shows in detail ~~of~~ works all items of expenditure above Rs.500/- under want of estimate or appropriation and excess over estimate or appropriation and miscellaneous irregularities over 3 to 6 months old, while the one that is sent to the Financial Department is only in abstract, but the totals include also items below Rs.500/- and above Rs.200.

In regard to the Railway Department, a statement of all objectionable items remaining unremedied is required to be forwarded to that Department half-yearly. (Vide paras 1216 Ry. Code and 425 O.L. Vol. II.)

The appropriation report again contains an abstract of the items in the Provincial Objectionable Items Statement for the last quarter of the year ~~submitted~~ sent to the Public Works Department and of the objections on the Civil Side included in the Annual Report.

3. Government agree with the Comptroller that the several returns enumerated in para 1 as now submitted, impose unnecessary work on the audit office, and are pleased to approve of his suggestions for simplification of work and to pass orders as indicated below.

4. 'State of Work Return.'

(1) The portion relating to analysis of

objections in the 'State of work' will be omitted in future.

(2)In the quarterly statements of objectionable items of expenditure to be submitted to the Financial Department items relating to the Public Works Department and the Railway Department coming under parts (iii), (v) ~~and~~ (vii) and (x) of para 4 of G.O. ~~of~~ No. 9/1929-77-G-9-101-18-1 dt. 5th October 1918 will be omitted.

The Public Works and Railway Departments will continue to deal with the objectionable items statements submitted to them by the audit office as heretofore, subject however to one change, namely, that the cases ~~relating~~ with the orders proposed to be issued on such audit reports ~~may~~ will be sent to the Financial Department for remarks, if any, before final orders are passed thereon and communicated to the audit office. The Provincial objectionable items statement now being submitted quarterly in the Public Works Department may be made a half yearly report as proposed by the Public Works Secretary and agreed to by the Comptroller.

(3) In the quarterly report ~~directly~~ sent by the Comptroller to The Financial Department, will be included an abstract of all items under objection including "Awaiting clearance", "service payments for recovery" and "suspense" at the end of each quarter so as to render the ~~quarterly~~ report of Civil objections ~~now including only advances of over Rs.200/- more~~ complete.

(4) The annual report of objections prescribed in article 1001 of C.A.C. should be prepared so as to include the Public Works and Railway Department objections also.

(5) Orders have issued in G.O.No. Fr 2454-G2 dated 28.10.19 regarding the inclusion in the Appropriation report the statement of objections relating to all Departments Civil, Public Works, and Railways as prescribed in the C.A.C.

19.1.20

Offg. Financial Secretary to Govt.

21.1.20

18/ 19.1.20.

V.N. 12/1/20

To

The Comptroller to Government.

" Secretary to Government, P.W.D.

[signature] 22.1.20.